

## **Department Head Expenses (MAPS Accounting Component)**

### **Objective**

To provide guidelines for expenditures that can be included in the Department Head Expense category.

### **Policy**

[Minnesota Statutes Section 15A.081, Subd. 8](#), permits certain state department heads to budget up to \$1,500 per year of appropriated monies to pay certain expenses related to their positions in accordance with guidelines established by the Commissioner of Finance. This statute applies to positions listed in Minnesota Statutes Section 15A.0815, Subds. 2 & 3, constitutional officers, and the Commissioner of Iron Range Resources and Rehabilitation.

The department head expense account is not an unlimited personal expense account, but rather one that permits the payment of expenses necessary to the assigned duties and responsibilities of the department head. All expenditures must have a public purpose and stand the test of public scrutiny. Department head expenditures are subject to both pre-audit and post-audit.

While it is difficult to precisely identify the items to include in the department head expense category, the following examples aid in determining whether or not an expenditure is appropriate.

The department head expense account may be used to pay for following types of items:

- Meals and related expenses, or coffee and pastries served when conducting business with foreign, federal, state, or local government officials, citizens, boards, commissions, task forces, etc.
- Coffee and cake served at receptions where service awards are presented or retiring employees are honored, or similar events that affect employee morale. (In those instances where the officials being entertained are accompanied by their spouses, the expenses of the department head's spouse may also be covered.)

The department head expense account may not be used to pay for the following types of items:

- Membership in a private club.
- Professional association dues not required as a condition of employment.
- Furniture or office supplies.
- Transportation expenses. Refer to [SEMA4 Policy PAY0021](#).

### **Forms**

[FI-00543 Department Head Expenses](#) (MAPS Expenditure Information)

[FI-00543 Department Head Expenses](#) (SEMA4 Expenditure Information)

### **General Procedures**

<b>Step #</b>	<b>Actions to be Performed</b>	<b>Responsible Party</b>
1.	Determine whether or not an expense is appropriate to pay from the department head expense account.	Department Head
2.	Obtain the Department Head Expense form (FI-00543) and fill out in duplicate for each expenditure made from the account.	Department Head
3.	Attach invoice to Department Head Expense form.	Agency Accounting Unit Authorized Employee
4.	Process payment according to policy 0803-01.	Agency Accounting Unit Authorized Employee

### **See Also**

[MAPS Operating Policy and Procedure 0803-01 - Payment Requests, Preparation and Approval](#)